



3013 (02-09-04)

ANNUAL REPORT

OF

Name: CITY OF CHIPPEWA FALLS DEPARTMENT OF PUBLIC UTILITIES

Principal Office: 30 WEST CENTRAL ST., ROOM 209
CHIPPEWA FALLS, WI 54729-2467

For the Year Ended: DECEMBER 31, 2003

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I JOHN W. ALLEN of _____
(Person responsible for accounts)

CITY OF CHIPPEWA FALLS DEPARTMENT OF PUBLIC UTILITIES, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts)

04/12/2004
(Date)

MANAGER

(Title)

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111.1)	F-08
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111.2)	F-09
Net Nonutility Property (Accts. 121 & 122)	F-10
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-11
Materials and Supplies	F-12
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-13
Capital Paid in by Municipality (Acct. 200)	F-14
Bonds (Accts. 221 and 222)	F-15
Notes Payable & Miscellaneous Long-Term Debt	F-16
Taxes Accrued (Acct. 236)	F-17
Interest Accrued (Acct. 237)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Important Changes During the Year	F-21
Financial Section Footnotes	F-22
Contributions in Aid of Construction (Account 271)	F-23
 WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service --Plant Financed by Utility or Municipality--	W-08
Water Utility Plant in Service --Plant Financed by Contributions--	W-10
Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality	W-12
Accumulated Provision for Depreciation - Water --Plant Financed by Contributions--	W-14
Source of Supply, Pumping and Purchased Water Statistics	W-16
Sources of Water Supply - Ground Waters	W-17
Sources of Water Supply - Surface Waters	W-18
Pumping & Power Equipment	W-19
Reservoirs, Standpipes & Water Treatment	W-20
Water Mains	W-21
Water Services	W-22
Meters	W-23
Hydrants and Distribution System Valves	W-24

TABLE OF CONTENTS

Schedule Name	Page
WATER OPERATING SECTION	
Water Operating Section Footnotes	W-25

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CITY OF CHIPPEWA FALLS DEPARTMENT OF PUBLIC UTILITIES**Utility Address:** 30 WEST CENTRAL ST., ROOM 209
CHIPPEWA FALLS, WI 54729-2467**When was utility organized?** 4/1/1920**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: JOHN W. ALLEN**Title:** MANAGER**Office Address:**30 W. CENTRAL ST., ROOM 209
CHIPPEWA FALLS, WI 54729-2467**Telephone:** (715) 726 - 2741**Fax Number:** (715) 726 - 2750**E-mail Address:** jallen@ci.chippewa-falls.wi.us

Individual or firm, if other than utility employee, preparing this report:

Name: STEPHEN C. OTTO, C.P.A.**Title:** FIELD AUDITOR**Office Address:** TRACEY AND THOLE, S.C., C.P.A.'S502 SECOND STREET
HUDSON, WI 54016**Telephone:** (715) 386 - 2391**Fax Number:** (715) 386 - 0535**E-mail Address:** tractool@presenter.com

President, chairman, or head of utility commission/board or committee:

Name: STEVEN DEAN**Title:** CHAIRMAN**Office Address:**30 W. CENTRAL ST., ROOM 209
CHIPPEWA FALLS, WI 54729**Telephone:** (715) 726 - 2741**Fax Number:** (715) 726 - 2750**E-mail Address:** jallen@ci.chippewa-falls.wi.us

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: STEVEN W. TRACEY, C.P.A. AND STEPHEN OTTO, C.P.A.**Title:** MANAGING PARTNER AND FIELD AUDITOR**Office Address:** TRACEY AND THOLE, S.C., C.P.A.'S
502 SECOND STREET
HUDSON, WI 54016**Telephone:** (715) 386 - 2391**Fax Number:** (715) 386 - 0535**E-mail Address:** tractool@pressenter.com**Date of most recent audit report:** 4/12/2004**Period covered by most recent audit:** 1/1/03-12/31/03

Names and titles of utility management including manager or superintendent:

Name: JOHN W. ALLEN**Title:** MANAGER**Office Address:**
30 W. CENTRAL ST., ROOM 209
CHIPPEWA FALLS, WI 54729**Telephone:** (715) 726 - 2741**Fax Number:** (715) 726 - 2750**E-mail Address:** jallen@ci.chippewa-falls.wi.us

Name of utility commission/committee: REVENUES, DISBURSEMENTS, WATER AND WASTEWATER

Names of members of utility commission/committee:

STEVEN DEAN, CHAIRMAN

DENNIS DOUGHTY, VICE-CHAIRMAN

MARIA KIRSCH

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:**

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name: N/A

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	2,530,757	1,982,140	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,319,310	1,141,965	2
Depreciation Expense (403)	267,522	309,380	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	245,737	244,122	5
Total Operating Expenses	1,832,569	1,695,467	
Net Operating Income	698,188	286,673	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	698,188	286,673	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	29,115	52,221	10
Miscellaneous Nonoperating Income (421)	78,247	0	11
Total Other Income	107,362	52,221	
Total Income	805,550	338,894	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	68,070	0	13
Total Miscellaneous Income Deductions	68,070	0	
Income Before Interest Charges	737,480	338,894	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	59,749	62,836	14
Amortization of Debt Discount and Expense (428)	0	0	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	59,749	62,836	
Net Income	677,731	276,058	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	6,787,151	6,511,093	20
Balance Transferred from Income (433)	677,731	276,058	21
Miscellaneous Credits to Surplus (434)	3,273,999	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	10,738,881	6,787,151	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	2,530,757		2,530,757	1
Total (Acct. 400):	2,530,757	0	2,530,757	
Operation and Maintenance Expense (401-402):				
Derived	1,319,310		1,319,310	2
Total (Acct. 401-402):	1,319,310	0	1,319,310	
Depreciation Expense (403):				
Derived	267,522		267,522	3
Total (Acct. 403):	267,522	0	267,522	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	245,737		245,737	5
Total (Acct. 408):	245,737	0	245,737	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	698,188	0	698,188	

OTHER INCOME**Income from Merchandising, Jobbing and Contract Work (415-416):**

Derived	0		0	8
Total (Acct. 415-416):	0	0	0	

Income from Nonutility Operations (417):

NONE	0		0	9
Total (Acct. 417):	0	0	0	

Nonoperating Rental Income (418):

NONE	0		0	10
Total (Acct. 418):	0	0	0	

Interest and Dividend Income (419):

INTEREST ON OPERATING CASH AND INVESTMENTS	3,937	0	3,937	11
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INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
INTEREST ON SPECIAL FUND INVESTMENTS	25,178	0	25,178 12
Total (Acct. 419):	29,115	0	29,115
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water		78,247	78,247 13
NONE	0	0	0 14
Total (Acct. 421):	0	78,247	78,247
TOTAL OTHER INCOME:	29,115	78,247	107,362
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
NONE	0	0	0 15
Total (Acct. 425):	0	0	0
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		68,070	68,070 16
NONE	0	0	0 17
Total (Acct. 426):	0	68,070	68,070
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	0	68,070	68,070
INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	59,749		59,749 18
Total (Acct. 427):	59,749	0	59,749
Amortization of Debt Discount and Expense (428):			
NONE	0		0 19
Total (Acct. 428):	0	0	0
Amortization of Premium on Debt--Cr. (429):			
NONE	0		0 20
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0		0 21
Total (Acct. 430):	0	0	0
Other Interest Expense (431):			
Derived	0		0 22
Total (Acct. 431):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Interest Charged to Construction--Cr. (432):			
NONE	0		0 23
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	59,749	0	59,749
NET INCOME:	667,554	10,177	677,731
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	6,787,151	0	6,787,151 24
Total (Acct. 216):	6,787,151	0	6,787,151
Balance Transferred from Income (433):			
Derived	667,554	10,177	677,731 25
Total (Acct. 433):	667,554	10,177	677,731
Miscellaneous Credits to Surplus (434):			
NET BOOK VALUE OF CONTRIBUTED PLANT 1/1/03	0	3,273,999	3,273,999 26
Total (Acct. 434):	0	3,273,999	3,273,999
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 27
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 28
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 29
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	7,454,705	3,284,176	10,738,881

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	0				0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0				0	2
Payroll	0				0	3
Materials	0				0	4
Taxes	0				0	5
Other (list by major classes):						
NONE	0				0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	2,530,757	0	0	0	2,530,757	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	213				213	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
LAWSUIT	(525,000)				(525,000)	6
SETTLEMENT-GROUNDWATER CONTAMINATION						
Revenues subject to Wisconsin Remainder Assessment	2,005,544	0	0	0	2,005,544	

DISTRIBUTION OF TOTAL PAYROLL

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	437,037		437,037	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	18,203		18,203	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant	5,678		5,678	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts	50,422		50,422	19
Total Payroll	511,340	0	511,340	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	15,398,329	14,503,271	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	4,726,611	3,495,277	2
Net Utility Plant	10,671,718	11,007,994	
Utility Plant Acquisition Adjustments (117-118)	0	0	3
Other Utility Plant Adjustments (119)	0	0	4
Total Net Utility Plant	10,671,718	11,007,994	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	2,916	2,916	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	2,916	2,916	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Special Funds (125-128)	1,868,039	1,989,125	9
Total Other Property and Investments	1,870,955	1,992,041	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	552,650	563,361	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	0	0	12
Temporary Cash Investments (136)	0	0	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	211,318	156,949	15
Other Accounts Receivable (143)	3,570	8,316	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	172,207	252,906	18
Materials and Supplies (151-163)	75,489	82,476	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)	0	0	21
Accrued Utility Revenues (173)	182,853	140,421	22
Miscellaneous Current and Accrued Assets (174)	0	0	23
Total Current and Accrued Assets	1,198,087	1,204,429	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	24
Other Deferred Debits (182-186)	701,197	569,289	25
Total Deferred Debits	701,197	569,289	
Total Assets and Other Debits	14,441,957	14,773,753	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	1,161,458	1,144,360	26
Appropriated Earned Surplus (215)	0	0	27
Unappropriated Earned Surplus (216)	10,738,881	6,787,151	28
Total Proprietary Capital	11,900,339	7,931,511	
LONG-TERM DEBT			
Bonds (221-222)	1,997,439	2,086,805	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	1,997,439	2,086,805	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	155,270	62,470	33
Payables to Municipality (233)	35,827	100,788	34
Customer Deposits (235)	120	0	35
Taxes Accrued (236)	216,036	213,456	36
Interest Accrued (237)	9,456	10,358	37
Matured Long-Term Debt (239)	0	0	38
Matured Interest (240)	0	0	39
Tax Collections Payable (241)	0	0	40
Miscellaneous Current and Accrued Liabilities (242)	0	0	41
Total Current and Accrued Liabilities	416,709	387,072	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)	0	0	43
Other Deferred Credits (253)	127,470	132,005	44
Total Deferred Credits	127,470	132,005	
OPERATING RESERVES			
Property Insurance Reserve (261)	0	0	45
Injuries and Damages Reserve (262)	0	0	46
Pensions and Benefits Reserve (263)	0	0	47
Miscellaneous Operating Reserves (265)	0	0	48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	0	4,236,360	49
Total Liabilities and Other Credits	14,441,957	14,773,753	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	14,503,271	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	10,726,778	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	4,311,144	0	0	0	3
Utility Plant Purchased or Sold (102)	0				4
Utility Plant in Process of Reclassification (103)	0				5
Utility Plant Leased to Others (104)	0				6
Property Held for Future Use (105)	0				7
Completed Construction not Classified (106)	0				8
Construction Work in Progress (107)	360,407				9
Total Utility Plant	15,398,329	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	3,710,800	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	1,015,811	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)	0				12
Accumulated Provision for Depreciation of Property Held for Future Use (113)	0				13
Accumulated Provision for Amortization of Utility Plant in Service (114)	0				14
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)	0				15
Accumulated Provision for Amortization of Property Held for Future Use (116)	0				16
Total Accumulated Provision	4,726,611	0	0	0	
Net Utility Plant	10,671,718	0	0	0	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 111.1)**

Depreciation Accruals (Credits) during the year (111.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	3,495,277				3,495,277	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	267,522				267,522	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	20,047				20,047	6
Accruals charged other						7
accounts (specify):						8
Transportation Expense	24,885				24,885	9
Salvage	2,856				2,856	10
Other credits (specify):						11
None	0				0	12
Total credits	315,310	0	0	0	315,310	13
Debits during year						14
Book cost of plant retired	89,049				89,049	15
Cost of removal	10,738				10,738	16
Other debits (specify):						17
None	0				0	18
Total debits	99,787	0	0	0	99,787	19
Balance end of year (111.1)	3,710,800	0	0	0	3,710,800	20

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN
SERVICE (ACCT. 111.2)**

Depreciation Accruals (Credits) during the year (111.2):

1. Report the amounts charged to Depreciation Expense (426).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.2)	0				0	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	68,070				68,070	4
Accruals charged other						5
accounts (specify):						6
None	0				0	7
Salvage	0				0	8
Other credits (specify):						9
Est. deprec on contrib plnt 1/1/03	962,361				962,361	10
Total credits	1,030,431	0	0	0	1,030,431	11
Debits during year						12
Book cost of plant retired	3,463				3,463	13
Cost of removal	11,157				11,157	14
Other debits (specify):						15
None	0				0	16
Total debits	14,620	0	0	0	14,620	17
Balance end of year (111.2)	1,015,811	0	0	0	1,015,811	18

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
TREE PLANTING COSTS	2,916			2,916	3
Total Nonutility Property (121)	2,916	0	0	2,916	
Less accum. prov. depr. & amort. (122)	0			0	4
Net Nonutility Property	2,916	0	0	2,916	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year	0	2
Collection of accounts previously written off: Utility Customers	0	3
Collection of accounts previously written off: Others	0	4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers	0	5
Accounts written off during the year: Others	0	6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)					0	0	3
Total Electric Utility					<u>0</u>	<u>0</u>	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	75,489	82,476	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	<u>75,489</u>	<u>82,476</u>	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
None				1
Total			0	
Unamortized premium on debt (251)				
None				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	1,144,360	1
Changes during year (explain):		
CITY GENERAL FUND FINANCING OF PLANT ADDITIONS	17,098	2
Balance end of year	1,161,458	

BONDS (ACCTS. 221 AND 222)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
SYSTEM REVENUE BONDS (SDWLF)	02/14/2001	05/01/2020	2.97%	1,997,439	1
Total Bonds (Account 221):				1,997,439	
Total Reacquired Bonds (Account 222)				0	2

Net amount of bonds outstanding December 31: 1,997,439

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	213,456	1
Accruals:		
Charged water department expense	245,737	2
Charged electric department expense	0	3
Charged sewer department expense	6,021	4
Other (explain):		
Charged to Plant Accounts	1,393	5
Charged to Accumulated Depreciation	434	6
Charged to Accounts Receivable	3,857	7
Total Accruals and other credits	257,442	
Taxes paid during year:		
County, state and local taxes	213,456	8
Social Security taxes	39,117	9
PSC Remainder Assessment	2,289	10
Other (explain):		
None	0	11
Total payments and other debits	254,862	
Balance end of year	216,036	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
SYSTEM REVENUE BONDS (SDWLF) 2/14/01	10,358	59,749	60,651	9,456	1
Subtotal	10,358	59,749	60,651	9,456	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	10,358	59,749	60,651	9,456	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
BOND REDEMPTION FUND LGIP ACCOUNT	86,554	3
Total (Acct. 125):	86,554	
Depreciation Fund (126):		
DEPRECIATION FUND LGIP ACCOUNT	327,828	4
DEPRECIATION FUND WIT ACCOUNT	1,453,657	5
Total (Acct. 126):	1,781,485	
Other Special Funds (128):		
NONE		6
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE		7
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		8
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		9
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	211,318	10
Electric		11
Sewer (Regulated)		12
Other (specify):		
NONE		13
Total (Acct. 142):	211,318	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		14
Merchandising, jobbing and contract work		15
Other (specify):		

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Accounts Receivable (143):		
MISCELLANEOUS BILLINGS FOR REPAIRS AND SERVICES TO OTHERS	3,570	16
Total (Acct. 143):	3,570	
Receivables from Municipality (145):		
WASTEWATER DEPARTMENT'S SHARE OF METER RELATED COSTS	107,818	17
OTHER WASTEWATER OPERATIONAL COSTS PAID BY WATER UTILITY	871	18
DATA PROCESSING LABOR	3,846	19
DELINQUENT BILLINGS PLACED ON TAX ROLL	56,627	20
OTHER GENERAL FUND OPERATIONAL COSTS	972	21
TELEPHONE CHARGES	2,073	22
Total (Acct. 145):	172,207	
Prepayments (165):		
NONE		23
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		24
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		25
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		26
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		27
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
EAST TOWER PAINTING COSTS (PSC AUTHORIZED 3/25/02)	236,700	28
WEST TOWER PAINTING COSTS (PSC AUTHORIZED 3/26/03)	227,845	29
SOUTH HILL TANK PAINTING COSTS (PSC AUTHORIZED 4/7/04)	236,652	30
Total (Acct. 186):	701,197	
Payables to Municipality (233):		
OPERATIONAL COSTS PAID BY WASTEWATER UTILITY	626	31
INSURANCE COSTS PAID BY THE CITY'S GENERAL FUND	29,690	32
TELEPHONE CHARGES	1,156	33
OTHER OPERATIONAL COSTS PAID BY THE GENERAL FUND	2,555	34

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Payables to Municipality (233):		
CONSTRUCTION COSTS PAID BY CAPITAL PROJECTS FUND	1,800	35
Total (Acct. 233):	35,827	
Other Deferred Credits (253):		
SICK LEAVE PAYABLE	104,382	36
VACATION PAYABLE	23,088	37
Total (Acct. 253):	127,470	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	10,460,398	0	0	0	10,460,398	1
Materials and Supplies	78,982	0	0	0	78,982	2
Other (specify):						
NONE	0				0	3
Less Average:						
Reserve for Depreciation (111.1)	3,603,038	0	0	0	3,603,038	4
Customer Advances for Construction	0				0	5
NONE	0				0	6
Average Net Rate Base	6,936,342	0	0	0	6,936,342	
Net Operating Income	698,188	0	0	0	698,188	7
Net Operating Income as a percent of						
Average Net Rate Base	10.07%	N/A	N/A	N/A	10.07%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

Extensions of service did take place in 2003 as can be seen in the statistical schedules.
The major projects of the year related to the Hilary Street and Park West Subdivision project and the Bluffview Circle, Brickyard Lane and Northview Lane project.

4. Estimated changes in revenues due to rate changes.

NONE

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

Application for authority to change the method of cost recovery of providing public fire protection service was made during 2002 and approved to be effective January 1, 2003.

7. Any additional matters.

NONE

FINANCIAL SECTION FOOTNOTES

Revenues Subject to Wisconsin Remainder Assessment (Page F-04)

General footnotes

Per discussions with PSC on April 12, 2004, it was determined that the lawsuit settlement received in 2003 in the amount of \$525,000 should be deducted from the revenues included in the remainder assessment calculation, because the settlement amount related to the recovery of costs recorded in current and prior year costs recorded in outside services.

Balance Sheet End-of-Year Account Balances (Page F-19)

Miscellaneous Deferred Debits (Acct 186): amortization requires PSC authorization. Provide date of authorization.

East tower painting costs were approved for deferral on March 25, 2002.

West tower painting costs were approved for deferral on March 26, 2003.

South Hill tank painting costs were approved for deferral on April 7, 2001.

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	4,236,360	0	0	0	0	4,236,360	1
Add credits during year:							
NONE						0	2
Deduct charges (specify):							
Closed January 1, 2003 per Docket 05-US-105	4,236,360					4,236,360	3
Balance End of Year	0	0	0	0	0	0	

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	1,971,579	1,958,838	1
Total Sales of Water	1,971,579	1,958,838	
Other Operating Revenues			
Forfeited Discounts (470)	13,049	10,638	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	546,129	12,664	6
Amortization of Construction Grants (475)		0	7
Total Other Operating Revenues	559,178	23,302	
Total Operating Revenues	2,530,757	1,982,140	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	2,289	6,349	8
Pumping Expenses (620-633)	131,071	137,853	9
Water Treatment Expenses (640-652)	120,828	114,090	10
Transmission and Distribution Expenses (660-678)	550,758	500,674	11
Customer Accounts Expenses (901-905)	53,493	59,099	12
Sales Expenses (910)	0	0	13
Administrative and General Expenses (920-932)	460,871	323,900	14
Total Operation and Maintenance Expenses	1,319,310	1,141,965	
Other Operating Expenses			
Depreciation Expense (403)	267,522	309,380	15
Amortization Expense (404-407)	0	0	16
Taxes (408)	245,737	244,122	17
Total Other Operating Expenses	513,259	553,502	
Total Operating Expenses	1,832,569	1,695,467	
NET OPERATING INCOME	698,188	286,673	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	4,176	238,456	612,215	4
Commercial	1,088	175,610	308,048	5
Industrial	126	771,855	593,479	6
Total Metered Sales to General Customers (461)	5,390	1,185,921	1,513,742	
Private Fire Protection Service (462)	72		33,309	7
Public Fire Protection Service (463)	1		335,335	8
Other Sales to Public Authorities (464)	38	69,750	89,193	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	5,501	1,255,671	1,971,579	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
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NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	335,335	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	335,335	
Forfeited Discounts (470):		
Customer late payment charges	13,049	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	13,049	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	20,495	10
Other (specify):		
CONTAMINATION OF GROUNDWATER LAWSUIT SETTLEMENT	525,000	11
MISCELLANEOUS	634	12
Total Other Water Revenues (474)	546,129	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Supervision and Engineering (600)	0	0	1
Operation Labor and Expenses (601)	0	0	2
Purchased Water (602)	0	0	3
Miscellaneous Expenses (603)	0	0	4
Rents (604)	0	0	5
Maintenance Supervision and Engineering (610)	0	0	6
Maintenance of Structures and Improvements (611)	0	0	7
Maintenance of Collecting and Impounding Reservoirs (612)	0	0	8
Maintenance of Lake, River and Other Intakes (613)	0	0	9
Maintenance of Wells and Springs (614)	0	0	10
Maintenance of Infiltration Galleries and Tunnels (615)	0	0	11
Maintenance of Supply Mains (616)	0	0	12
Maintenance of Miscellaneous Water Source Plant (617)	2,289	6,349	13
Total Source of Supply Expenses	2,289	6,349	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	0	0	14
Fuel for Power Production (621)	0	0	15
Power Production Labor and Expenses (622)	0	0	16
Fuel or Power Purchased for Pumping (623)	92,219	100,881	17
Pumping Labor and Expenses (624)	38,338	32,069	18
Expenses Transferred--Credit (625)	0	0	19
Miscellaneous Expenses (626)	0	0	20
Rents (627)	0	0	21
Maintenance Supervision and Engineering (630)	0	0	22
Maintenance of Structures and Improvements (631)	0	0	23
Maintenance of Power Production Equipment (632)	0	0	24
Maintenance of Pumping Equipment (633)	514	4,903	25
Total Pumping Expenses	131,071	137,853	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)	0	0	26
Chemicals (641)	71,730	81,744	27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
WATER TREATMENT EXPENSES			
Operation Labor and Expenses (642)	37,094	27,509	28
Miscellaneous Expenses (643)	0	0	29
Rents (644)	0	0	30
Maintenance Supervision and Engineering (650)	0	0	31
Maintenance of Structures and Improvements (651)	0	0	32
Maintenance of Water Treatment Equipment (652)	12,004	4,837	33
Total Water Treatment Expenses	120,828	114,090	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)	27,377	33,326	34
Storage Facilities Expenses (661)	3,752	4,754	35
Transmission and Distribution Lines Expenses (662)	146,471	138,706	36
Meter Expenses (663)	0	0	37
Customer Installations Expenses (664)	0	0	38
Miscellaneous Expenses (665)	37,534	37,855	39
Rents (666)	12,000	12,000	40
Maintenance Supervision and Engineering (670)	27,377	33,326	41
Maintenance of Structures and Improvements (671)	0	0	42
Maintenance of Distribution Reservoirs and Standpipes (672)	154,889	125,160	43
Maintenance of Transmission and Distribution Mains (673)	61,622	27,310	44
Maintenance of Fire Mains (674)	0	0	45
Maintenance of Services (675)	24,113	30,462	46
Maintenance of Meters (676)	41,026	47,683	47
Maintenance of Hydrants (677)	14,240	8,868	48
Maintenance of Miscellaneous Plant (678)	357	1,224	49
Total Transmission and Distribution Expenses	550,758	500,674	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	0	0	50
Meter Reading Labor (902)	5,749	9,701	51
Customer Records and Collection Expenses (903)	47,531	48,940	52
Uncollectible Accounts (904)	213	458	53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Miscellaneous Customer Accounts Expenses (905)	0	0	54
Total Customer Accounts Expenses	53,493	59,099	
SALES EXPENSES			
Sales Expenses (910)	0	0	55
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	45,929	45,415	56
Office Supplies and Expenses (921)	7,545	8,195	57
Administrative Expenses Transferred--Credit (922)	0	0	58
Outside Services Employed (923)	229,374	102,177	59
Property Insurance (924)	7,307	6,263	60
Injuries and Damages (925)	22,382	28,901	61
Employee Pensions and Benefits (926)	146,600	129,569	62
Regulatory Commission Expenses (928)	0	1,152	63
Duplicate Charges--Credit (929)	0	0	64
Miscellaneous General Expenses (930)	1,134	1,253	65
Rents (931)	600	600	66
Maintenance of General Plant (932)	0	375	67
Total Administrative and General Expenses	460,871	323,900	
Total Operation and Maintenance Expenses	1,319,310	1,141,965	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent	N/A	216,036	213,456	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	PER PSC PRESCRIBED METHOD	6,021	3,840	2
Net property tax equivalent		210,015	209,616	
Social Security	DIRECT BASED ON PAYROLL	33,433	32,726	3
PSC Remainder Assessment	N/A	2,289	1,780	4
Other (specify): NONE	N/A		0	5
Total tax expense		245,737	244,122	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Chippewa				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.260490				3
County tax rate	mills		4.656540				4
Local tax rate	mills		10.511090				5
School tax rate	mills		11.753470				6
Voc. school tax rate	mills		2.223920				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		29.405510				10
Less: state credit	mills		1.696680				11
Net tax rate	mills		27.708830				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		10.511090				14
Combined School Tax Rate	mills		13.977390				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		24.488480				17
Total Tax Rate	mills		29.405510				18
Ratio of Local and School Tax to Total	dec.		0.832785				19
Total tax net of state credit	mills		27.708830				20
Net Local and School Tax Rate	mills		23.075510				21
Utility Plant, Jan. 1	\$	14,503,271	14,503,271				22
Materials & Supplies	\$	82,476	82,476				23
Subtotal	\$	14,585,747	14,585,747				24
Less: Plant Outside Limits	\$	21,707	21,707				25
Taxable Assets	\$	14,564,040	14,564,040				26
Assessment Ratio	dec.		0.767981				27
Assessed Value	\$	11,184,906	11,184,906				28
Net Local & School Rate	mills		23.075510				29
Tax Equiv. Computed for Current Year	\$	258,097	258,097				30
Tax Equivalent per 1994 PSC Report	\$	196,054					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	216,036					32
Tax equiv. for current year (see note 6)	\$	216,036					34

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	122,279		4
Structures and Improvements (311)	87,745		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	198,964		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	23,490		11
Total Source of Supply Plant	432,478	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	597,199		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	224,439		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	267,042		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	1,088,680	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	846,033		22
Water Treatment Equipment (332)	1,252,230	4,837	23
Total Water Treatment Plant	2,098,263	4,837	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			122,279	4
Structures and Improvements (311)			87,745	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			198,964	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			23,490	11
Total Source of Supply Plant	0	0	432,478	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			597,199	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			224,439	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			267,042	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	1,088,680	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			846,033	22
Water Treatment Equipment (332)	4,000		1,253,067	23
Total Water Treatment Plant	4,000	0	2,099,100	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	13,291		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	948,000	9,500	26
Transmission and Distribution Mains (343)	5,672,202	57,220	27
Fire Mains (344)	0		28
Services (345)	1,811,201	86,866	29
Meters (346)	679,488	311,676	30
Hydrants (348)	990,467	50,856	31
Other Transmission and Distribution Plant (349)	10,647		32
Total Transmission and Distribution Plant	10,125,296	516,118	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	8,660		35
Computer Equipment (391.1)	40,150	40,708	36
Transportation Equipment (392)	278,649	56,470	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	55,664		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	114,436		41
Communication Equipment (397)	7,203	3,675	42
SCADA Equipment (397.1)	180,900		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	685,662	100,853	
Total utility plant in service directly assignable	14,430,379	621,808	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	14,430,379	621,808	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			13,291	24
Structures and Improvements (341)			0	25
Distribution Reservoirs and Standpipes (342)		(475,514)	481,986	26
Transmission and Distribution Mains (343)		(2,657,797)	3,071,625	27
Fire Mains (344)			0	28
Services (345)	2,966	(942,377)	952,724	29
Meters (346)	66,924		924,240	30
Hydrants (348)	1,266	(160,672)	879,385	31
Other Transmission and Distribution Plant (349)			10,647	32
Total Transmission and Distribution Plant	71,156	(4,236,360)	6,333,898	
GENERAL PLANT				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			0	34
Office Furniture and Equipment (391)			8,660	35
Computer Equipment (391.1)			80,858	36
Transportation Equipment (392)	9,234		325,885	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			55,664	39
Laboratory Equipment (395)			0	40
Power Operated Equipment (396)			114,436	41
Communication Equipment (397)	4,659		6,219	42
SCADA Equipment (397.1)			180,900	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			0	45
Total General Plant	13,893	0	772,622	
Total utility plant in service directly assignable	89,049	(4,236,360)	10,726,778	
Common Utility Plant Allocated to Water Department				0 46
Total utility plant in service	89,049	(4,236,360)	10,726,778	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	<u>0</u>	<u>0</u>	
 SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)			8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	<u>0</u>	<u>0</u>	
 PUMPING PLANT			
Land and Land Rights (320)			12
Structures and Improvements (321)			13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)			17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)			20
Total Pumping Plant	<u>0</u>	<u>0</u>	
 WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)			23
Total Water Treatment Plant	<u>0</u>	<u>0</u>	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	0
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	0
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			24
Structures and Improvements (341)			25
Distribution Reservoirs and Standpipes (342)			26
Transmission and Distribution Mains (343)		56,283	27
Fire Mains (344)			28
Services (345)		21,964	29
Meters (346)			30
Hydrants (348)			31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	0	78,247	
GENERAL PLANT			
Land and Land Rights (389)			33
Structures and Improvements (390)			34
Office Furniture and Equipment (391)			35
Computer Equipment (391.1)			36
Transportation Equipment (392)			37
Stores Equipment (393)			38
Tools, Shop and Garage Equipment (394)			39
Laboratory Equipment (395)			40
Power Operated Equipment (396)			41
Communication Equipment (397)			42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)			44
Other Tangible Property (399)			45
Total General Plant	0	0	
Total utility plant in service directly assignable	0	78,247	
Common Utility Plant Allocated to Water Department			46
Total utility plant in service	0	78,247	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)		475,514	475,514 26
Transmission and Distribution Mains (343)		2,657,797	2,714,080 27
Fire Mains (344)			0 28
Services (345)	3,218	942,377	961,123 29
Meters (346)			0 30
Hydrants (348)	245	160,672	160,427 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	3,463	4,236,360	4,311,144
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	0
Total utility plant in service directly assignable	3,463	4,236,360	4,311,144
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	3,463	4,236,360	4,311,144

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	10,083	2.70%	2,369	1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	128,033	2.94%	5,850	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	8,878	4.55%	1,069	7
Total Source of Supply Plant	146,994		9,288	
PUMPING PLANT				
Structures and Improvements (321)	31,969	2.43%	14,512	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	45,546	4.42%	9,920	10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	176,855	4.42%	11,803	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
Total Pumping Plant	254,370		36,235	
WATER TREATMENT PLANT				
Structures and Improvements (331)	144,863	3.33%	28,173	16
Water Treatment Equipment (332)	246,993	4.00%	50,106	17
Total Water Treatment Plant	391,856		78,279	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	557,361	1.86%	8,877	19
Transmission and Distribution Mains (343)	843,008	0.93%	28,300	20
Fire Mains (344)	0			21
Services (345)	570,430	3.33%	30,329	22
Meters (346)	132,042	5.00%	40,093	23
Hydrants (348)	214,522	1.59%	13,588	24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					12,452	1
312					0	2
313					0	3
314					133,883	4
315					0	5
316					0	6
317					9,947	7
	0	0	0	0	156,282	
321					46,481	8
322					0	9
323					55,466	10
324					0	11
325					188,658	12
326					0	13
327					0	14
328					0	15
	0	0	0	0	290,605	
331					173,036	16
332	4,000				293,099	17
	4,000	0	0	0	466,135	
341					0	18
342					566,238	19
343					871,308	20
344					0	21
345	2,966	10,189			587,604	22
346	66,924		156		105,367	23
348	1,266	549			226,295	24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION AND DISTRIBUTION PLANT				
Other Transmission and Distribution Plant (349)	1,065	5.00%	532	25
Total Transmission and Distribution Plant	2,318,428		121,719	
GENERAL PLANT				
Structures and Improvements (390)	0			26
Office Furniture and Equipment (391)	5,253	5.88%	509	27
Computer Equipment (391.1)	40,150	25.00%	15,126	28
Transportation Equipment (392)	147,648	12.50%	26,662	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	54,559	5.88%	1,105	31
Laboratory Equipment (395)	0			32
Power Operated Equipment (396)	58,141	10.00%	8,254	33
Communication Equipment (397)	7,203	9.09%	610	34
SCADA Equipment (397.1)	70,675	9.09%	16,444	35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	383,629		68,710	
Total accum. prov. directly assignable	3,495,277		314,231	
Common Utility Plant Allocated to Water Department	0			38
Total accum. prov. for depreciation	3,495,277		314,231	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
349					1,597	25
	<u>71,156</u>	<u>10,738</u>	<u>156</u>	<u>0</u>	<u>2,358,409</u>	
390					0	26
391					5,762	27
391.1					55,276	28
392	9,234		2,700	(1,777)	165,999	29
393					0	30
394					55,664	31
395					0	32
396					66,395	33
397	4,659				3,154	34
397.1					87,119	35
398					0	36
399					0	37
	<u>13,893</u>	<u>0</u>	<u>2,700</u>	<u>(1,777)</u>	<u>439,369</u>	
	<u>89,049</u>	<u>10,738</u>	<u>2,856</u>	<u>(1,777)</u>	<u>3,710,800</u>	
					0	38
	<u>89,049</u>	<u>10,738</u>	<u>2,856</u>	<u>(1,777)</u>	<u>3,710,800</u>	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)				1
Collecting and Impounding Reservoirs (312)				2
Lake, River and Other Intakes (313)				3
Wells and Springs (314)				4
Infiltration Galleries and Tunnels (315)				5
Supply Mains (316)				6
Other Water Source Plant (317)				7
Total Source of Supply Plant	<u>0</u>		<u>0</u>	
PUMPING PLANT				
Structures and Improvements (321)				8
Boiler Plant Equipment (322)				9
Other Power Production Equipment (323)				10
Steam Pumping Equipment (324)				11
Electric Pumping Equipment (325)				12
Diesel Pumping Equipment (326)				13
Hydraulic Pumping Equipment (327)				14
Other Pumping Equipment (328)				15
Total Pumping Plant	<u>0</u>		<u>0</u>	
WATER TREATMENT PLANT				
Structures and Improvements (331)				16
Water Treatment Equipment (332)				17
Total Water Treatment Plant	<u>0</u>		<u>0</u>	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)				18
Distribution Reservoirs and Standpipes (342)		1.86%	8,845	19
Transmission and Distribution Mains (343)		0.93%	24,979	20
Fire Mains (344)				21
Services (345)		3.33%	31,693	22
Meters (346)				23
Hydrants (348)		1.59%	2,553	24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
317					0 7
	0	0	0	0	0
321					0 8
322					0 9
323					0 10
324					0 11
325					0 12
326					0 13
327					0 14
328					0 15
	0	0	0	0	0
331					0 16
332					0 17
	0	0	0	0	0
341					0 18
342				235,855	244,700 19
343				394,949	419,928 20
344					0 21
345	3,218	11,051		296,755	314,179 22
346					0 23
348	245	106		34,802	37,004 24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
TRANSMISSION AND DISTRIBUTION PLANT			
Other Transmission and Distribution Plant (349)			25
Total Transmission and Distribution Plant	<u>0</u>		<u>68,070</u>
GENERAL PLANT			
Structures and Improvements (390)			26
Office Furniture and Equipment (391)			27
Computer Equipment (391.1)			28
Transportation Equipment (392)			29
Stores Equipment (393)			30
Tools, Shop and Garage Equipment (394)			31
Laboratory Equipment (395)			32
Power Operated Equipment (396)			33
Communication Equipment (397)			34
SCADA Equipment (397.1)			35
Miscellaneous Equipment (398)			36
Other Tangible Property (399)			37
Total General Plant	<u>0</u>		<u>0</u>
Total accum. prov. directly assignable	<u>0</u>		<u>68,070</u>
Common Utility Plant Allocated to Water Department			38
Total accum. prov. for depreciation	<u><u>0</u></u>		<u><u>68,070</u></u>

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	<u>3,463</u>	<u>11,157</u>	<u>0</u>	<u>962,361</u>	<u>1,015,811</u>
390					0 26
391					0 27
391.1					0 28
392					0 29
393					0 30
394					0 31
395					0 32
396					0 33
397					0 34
397.1					0 35
398					0 36
399					0 37
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>3,463</u>	<u>11,157</u>	<u>0</u>	<u>962,361</u>	<u>1,015,811</u>
					0 38
	<u>3,463</u>	<u>11,157</u>	<u>0</u>	<u>962,361</u>	<u>1,015,811</u>

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			87,907	87,907	1
February			100,755	100,755	2
March			108,386	108,386	3
April			107,293	107,293	4
May			103,766	103,766	5
June			120,739	120,739	6
July			132,798	132,798	7
August			149,008	149,008	8
September			119,631	119,631	9
October			110,831	110,831	10
November			98,315	98,315	11
December			102,358	102,358	12
Total annual pumpage	0	0	1,341,787	1,341,787	
Less: Water sold				1,255,671	13
Volume pumped but not sold				86,116	14
Volume sold as a percent of volume pumped				94%	15
Volume used for water production, water quality and system maintenance				14,503	16
Volume related to equipment/system malfunction				3,665	17
Non-utility volume NOT included in water sales				9	18
Total volume not sold but accounted for				18,177	19
Volume pumped but unaccounted for				67,939	20
Percent of water lost				5%	21
If more than 15%, indicate causes and state what action has been taken to reduce water loss: Not Applicable.					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				7,079	23
Date of maximum: 6/17/2003					24
Cause of maximum: Unidirectional flushing, watering					25
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,096	26
Date of minimum: 1/28/2003					27
Total KWH used for pumping for the year				1,923,780	28
If water is purchased: Vendor Name: N/A					29
Point of Delivery: N/A					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WEST WELL FIELD	1	53	36	661,495	Yes	1
EAST WELL FIELD	1	40	24	245,038	Yes	2
WEST WELL FIELD	2	60	36	771,792	Yes	3
EAST WELL FIELD	2	48	24	512,584	Yes	4
EAST WELL FIELD	3	54	24	442,224	Yes	5
EAST WELL FIELD	4	63	24	284,213	Yes	6
EAST WELL FIELD	5	90	24	372,877	Yes	7
EAST WELL FIELD	6	58	16	385,904	Yes	8

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	BOOSTER #1E	BOOSTER #2E	PUMP #1E	1
Location	NITRATE PLANT	NITRATE PLANT	EAST EDDY	2
Purpose	B	B	P	3
Destination	D	D	D	4
Pump Manufacturer	AURORA	AURORA	LAYNE-BOWLER	5
Year Installed	1998	1998	1962	6
Type	CENTRIFUGAL	CENTRIFUGAL	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,000	1,000	650	8
Pump Motor or Standby Engine Mfr	US ELECTRIC	US ELECTRIC	US ELECTRIC	9
Year Installed	1998	1998	1962	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	75	75	50	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	PUMP #1W	PUMP #2E	PUMP #2W	14
Location	WEST EDDY	EAST EDDY	WEST EDDY	15
Purpose	P	P	P	16
Destination	D	D	D	17
Pump Manufacturer	LAYNE-BOWLER	LAYNE-BOWLER	LAYNE-BOWLER	18
Year Installed	1999	1999	1962	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,275	1,100	1,200	21
Pump Motor or Standby Engine Mfr	US ELECTRIC	US ELECTRIC	US ELECTRIC	22
Year Installed	1962	1976	1991	23
Type	ELECTRIC	ELECTRIC	ELECTRIC	24
Horsepower	150	100	125	25

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	PUMP #3E	PUMP #4E	PUMP #5E	1
Location	EAST EDDY	EAST EDDY	EAST EDDY	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	AMERICAN TURBINE	FAIRBANKS-MORSE	LAYNE-BOWLER	5
Year Installed	1998	1995	1997	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,000	1,000	1,250	8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	US ELECTRIC	GENERAL ELECTRIC	9
Year Installed	1998	1972	1997	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	100	100	100	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	PUMP #6E			14
Location	EAST EDDY			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	FAIRBANKS-MORSE			18
Year Installed	1995			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	1,000			21
Pump Motor or Standby Engine Mfr	US ELECTRIC			22
Year Installed	1972			23
Type	ELECTRIC			24
Horsepower	100			25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	EAST HILL	SOUTH SIDE	WEST HILL	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	ET	4
				5
Year constructed	1976	1962	1962	6
				7
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	8
				9
Elevation difference in feet (See Headnote 3.)	138	152	151	10
Total capacity in gallons (actual)	1,000,000	500,000	750,000	11
WATER TREATMENT PLANT				12
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER			13
				14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE			15
				16
Filters, type (gravity, pressure, other, none)	OTHER			17
				18
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	2.8800			19
				20
Is a corrosion control chemical used (yes, no)?	Y			21
				22
Is water fluoridated (yes, no)?	N			23
				24
				25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	9,626	0	0	0	9,626	1
M	D	4.000	6,282	0	0	0	6,282	2
M	D	6.000	205,536	1,195	0	0	206,731	3
M	D	8.000	64,422	3,437	0	0	67,859	4
M	D	10.000	4,260	0	0	0	4,260	5
M	D	12.000	120,481	758	0	0	121,239	6
M	D	16.000	45,665	0	0	0	45,665	7
M	D	20.000	6,086	0	0	0	6,086	8
Total Within Municipality			462,358	5,390	0	0	467,748	
M	D	6.000	1,640	0	0	0	1,640	9
Total Outside of Municipality			1,640	0	0	0	1,640	
Total Utility			463,998	5,390	0	0	469,388	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.625	375	0	2	0	373		1
M	0.750	1,142	1	29	0	1,114		2
M	1.000	2,598	130	30	0	2,698		3
M	1.250	6	0	0	0	6		4
M	1.500	138	0	2	0	136		5
M	2.000	266	3	0	0	269		6
M	4.000	18	0	0	0	18		7
M	6.000	51	3	0	0	54		8
M	8.000	102	0	0	0	102		9
M	10.000	3	0	0	0	3		10
M	12.000	6	0	0	0	6		11
Total Utility		4,705	137	63	0	4,779	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	2,439	907	882	(10)	2,454	328	1
0.750	3,273	698	657	11	3,325	524	2
1.000	261	12	7	1	267	42	3
1.500	92	0	1	0	91	9	4
2.000	77	6	0	1	84	9	5
3.000	32	2	1	(1)	32	5	6
4.000	16	1	0	1	18	5	7
6.000	10	0	0	0	10	3	8
8.000	2	0	0	0	2	2	9
Total:	6,202	1,626	1,548	3	6,283	927	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,937	88	3	1	0	425	2,454	1
0.750	2,127	744	29	7	0	418	3,325	2
1.000	48	126	25	8	0	60	267	3
1.500	0	53	13	6	0	19	91	4
2.000	0	33	15	12	0	24	84	5
3.000	0	10	8	1	0	13	32	6
4.000	0	3	8	2	0	5	18	7
6.000	0	0	3	0	0	7	10	8
8.000	0	0	0	1	0	1	2	9
Total:	4,112	1,057	104	38	0	972	6,283	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	753	16	3		766	2
Total Fire Hydrants	753	16	3	0	766	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of hydrants operated during year: 408

Number of distribution system valves end of year: 1,148

Number of distribution valves operated during year: 848

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 15%, but not less \$10,000, please explain.

Account #672-Maintenance of Distribution Reservoirs and Standpipes

The increase in this account is related to the annual write-off of South Hill tank painting costs in the amount of \$39,442 as authorized by the PSC on April 7, 2004.

Account #673-Maintenance of Transmission and Distribution Mains

The inherent nature of this account can result in large fluctuations from year to year. An analysis of work orders shows increased activity in this area over the prior year and the expense of \$61,622 in 2003 does compare to the expense of \$54,668 in 2002.

Account #923-Outside Services Employed

In 2003, the utility continued to incur attorney and engineering fees for services related to legal action being taken against a party for nitrate contamination. Attorney fees totaled \$175,340 and engineering fees totaled \$44,770 for 2003. The legal action was settled and the utility received \$525,000 during 2003.

Property Tax Equivalent (Water) (Page W-07)

If Lower Tax Equivalent authorized by municipality is greater than or equal to zero, please explain.

The municipality has authorized a lower tax equivalent. On May 19, 1998 a resolution was passed by the City Council that eliminated the tax equivalent on the nitrate removal plant. This issue was considered by the PSC and incorporated in the 1998 rate case which was authorized and put into effect on June 1, 1998.

Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

If Adjustments for any account are nonzero, please explain.

All adjustments in column (f) relate to the reclassification of contributed plant. The contributions account was analyzed in order to determine the utility plant that was financed by contributions and the determined amounts were reclassified to the appropriate subaccounts.

Water Utility Plant in Service --Plant Financed by Contributions-- (Page W-10)

If Adjustments for any account are nonzero, please explain.

All adjustments in column (f) relate to the reclassification of utility plant financed by contributions. The contributions account was analyzed to determine the plant that was financed by contributions and the amounts were reclassified to the appropriate subaccounts.

Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality-- (Page W-12)

General footnotes

The adjustment of (\$1,777) in column (i) for Transportation Equipment (#392) is for the gain realized on the sale of Unit W-6.

WATER OPERATING SECTION FOOTNOTES

Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality-- (Page W-12)

If Accumulated Depreciation End of Year Balance is greater than the equivalent Plant in Service (Financed by Utility or Municipality) EOY Balance, please explain.

The accumulated depreciation end of year balance is greater than the equivalent plant in service financed by the utility in A/C #342 Distribution Reservoirs and Standpipes as a result of reclassifying the part of the plant that was financed by grants.

Accumulated Provision for Depreciation - Water --Plant Financed by Contributions-- (Page W-14)

General footnotes

Adjustments in column (i) relate to the 1/1/03 accumulated depreciation balance of contributed plant transferred in per PSC directive.

Water Mains (Page W-21)

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

The watermains added during 2003 were financed by assessments against property owners based on property frontage. It is the City's policy to purchase the assessments from the utility.

Water Services (Page W-22)

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

The water services added during 2003 were financed by application of Cz-1. 3/4" or 1" at \$600 and larger at actual cost.

Meters (Page W-23)

Explain all reported adjustments.

Adjustments are a result of reclassifications of meter sizes and corrections to property records.
